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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE AND NARCOTICS
ITANAGAR

Notification No. 04/2024- State Tax

The 5th January, 2024

No. T-E-18012/7/2022.—In exercise of the powers conferred by Section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely :-

- Details of Packing Machines :** (1) All the registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of packages in **FORM GST SRM - I**, electronically on the common portal, within thirty day of coming into effect of this notification.
(2) Any person intending to manufacture goods as mentioned in the Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of packages in **FORM GST SRM - I** on the common portal, within fifteen days of grant of such registration.
(3) The details of any additional filling and packing machine being installed at the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such installation in PART (B) of Table 6 of **FORM GST SRM - I**.
(4) If any change is to be made in the declared capacity of the machines, the same shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such change in Table 6A of **FORM GST SRM - I**.
(5) Upon furnishing of such details in **FORM GST SRM - I**, a unique registration number shall be generated for each machine, the details of which have been furnished by the registered person, on the common portal.
(6) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organisation, the same shall be furnished by the said registered person in Table 7 of **FORM GST SRM - I** on the common portal, within fifteen days of filing such declaration or submission :
Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organisation, before the issuance of this notification, the latest such certificate in respect of the manufacturing unit or the machines, as the case may be, shall be furnished by the said registered person in Table 7 of **FORM GST SRM - I** on the common portal, within thirty days of issuance of this notification.
(7) The details of any existing filling and packing machine disposed of from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such disposal in Table 8 of **FORM GST SRM-I**.
- Special Monthly Statement :** The registered person shall submit a special statement for each month in **FORM GST SRM - II**, electronically on the common portal, on or before the tenth day of the month succeeding such month.
- Certificate of Chartered Engineer :** (1) The tax payer shall upload a certificate of Chartered Engineer **FORM GST SRM - III** in respect of machines declared by him, as per para 1 of this notification, in Table 6 of **FORM GST SRM - I**.
(2) If details of any machine are amended subsequently, then fresh certificate in respect of such machine shall be uploaded.
- This notification shall come in to effect from 1st day of April, 2024.

Schedule		
Sl. No.	Chapter/Heading / Sub- heading /Tariff item.	Description of Goods.
(1)	(2)	(3)
1.	21069020	Pan-masala
2.	2401	Unmanufactured tobacco (without limetube)-bearing a brand name
3.	2401	Unmanufactured tobacco (with limetube)-bearing a brand name
4.	24013000	Tobacco refuse, bearing a brand name
5.	24031110	‘Hookah’ or ‘gudaku’ tobacco bearing a brand name
6.	24031110	tobacco used for smoking ‘hookah’ or known as ‘hookah’ tobaccoor ‘gudaku’ not bearing a brand name
7.	24031190	Other water pipe smoking tobacco not bearinga brand name.
8.	24031910	Smoking mixtures for pipes and cigarettes
9.	24031990	Other smoking tobacco bearing a brand name
10.	24031990	Other smoking tobacco not bearing a brand name
11.	24039100	“Homogenised” or “reconstituted” tobacco,bearing a brand name
12.	24039910	Chewing tobacco (without limetube)
13.	24039910	Chewing tobacco (with limetube)
14.	24039910	Filter khaini
15.	24039920	Preparations containing chewing tobacco
16.	24039930	Jardas cented tobacco
17.	24039940	Snuff
18.	24039950	Preparations containing snuff
19.	24039960	Tobacco extracts and essence bearing a brand name
20.	24039960	Tobacco extracts and essence not bearing a brand Name
21.	24039970	Cut tobacco
22.	24039990	Panmasal a containing tobacco ‘Gutkha’
23.	24039990	All goods, other than pan masala containing tobacco ‘gutkha’, bearing a brand name
24.	24039990	All goods, other than pan masala containing tobacco ‘gutkha’, not bearing a brand name

Explanation -(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively, a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the section and chapter notes and the General Explanatory notes of the First Schedule shall,so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which isused in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

FORM GST SRM - I

Registration and disposal of packing machines of panmasala and tobaccos products

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4. ARN	
5. Date of filing	

6. Details of the machines

Sl. No.	Make, if available	Model No., if available.	Name of manufacturer.	Machine No.	Date of purchase.	Address of the place of installation	No. of tracks	Weight of packages which can be packed on the machine (in grams).	Packing capacity of each track (No. of packages which can be packed for particular weight of package).	Total packing capacity of the machine for a specific weight of package to be packed.	Electricity consumption capacity of the machine per hour (KWH).	Registration No. of the machine (to be auto-generated by the system).	Working status (Y/N)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) (8x10)	(12)	(13)	(14)
Part (A) Existing													
Part (B) Newly Added													

6A. Amendment to the details of machines.

Sl. No.	Registration no. of the machine	Make	Model No.	Name of manufacturer	Machine No.	Date of purchase	Address of place of installation	No. of tracks	Weight of packages which can be packed on the machine (ingrams)	Packing capacity of eachtrack (No. of packages whichcan be packed for a particular weight of package)	Total packing capacity of the machine for a specific weight of package to be packed	Electricity consumption capacity of the machine per hour (KWH)	Working status (Y/N)	Date of change in any parameter listed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (9x11)	(13)	(14)	(15)

7. Details of the intimation of the machines furnished to other departments

Sl. No.	Date of intimation	Name of Government department/ any other agency or organisation	Details of declaration (to be uploaded as pdf)
(1)	(2)	(3)	(4)

8. Disposal of the packing machines.

Sl. No.	Registration no. of the machine	Make	Model No.	Name of manu- facturer	Machine No.	Date of purchase	Address of place of installation	No. of tracks	Weight of packages which can be packed on the machine (ingrams)	Packing capacity of each track (No. of packages which can be packed for a particular weight of package)	Total packing capacity of the machine for a specific weight of package to be packed	Date of disposal	Reason of disposal (Supplied/ Condemned)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

9. Product details :

Sl. No.	Brand name	Packing type	Quantity in grams in each package	HSN.	Description of the product
(1)	(2)	(3)	(4)	(5)	(6)

10. Details of the Documents uploaded.

1. Certificate of chartered engineer.
2. Information given to other departments.
3. Any other document to be mentioned by taxpayer.

11. Verification

I here by solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised
Signatory Name
Designation/Status

Place

Date

Instructions to Form GST SRM - 1

1. Terms used :

(i) GSTIN : Goods and Services Tax Identification Number.

(ii) HSN : Harmonized System of Nomenclature.

(iii) MRP : Maximum Retail Price.

(iv) KWH : Kilo Watt Hour.

(v) Packing type : Pouch, Zipper etc.
2. **Table 6** : Details of existing machines should be provided in Part - A and details of new machines added thereafter have to be provided in Part-B. Column wise details of the information to be provided is given in the table below :

Column No.	Description
1	2
(2)	Make of the machine, if available should be provided as to whether it is semi-automatic or automatic.
(3)	Mention model number of the machine, if available.
(4)	Name of the manufacturer of the machine to be provided.
(5)	Machine number to be provided.
(6)	Date of purchase as mentioned on the invoice or any other document in lieu there of, issued by supplier, have to be provided.

9. Details of production :

Brand name	Machine registration number	Packing type	Quantity in grams in each package	HSN	Description of the product	Number of packages packed	MRP per package packed (₹)	Total value (in MRP) of the packages packed by machine (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (7x8)
Total								

10. Power consumption :

Sr. No.	Meter/DG Set No.	Initial meter reading on first day of the month	Final meter reading on the last day of the month	Consumption (KWH)
(1)	(2)	(3)	(4)	(5)
(A) Electricity meter reading				
(B) DG set meter reading				
(C) Solar power having battery				
(D) Others				

11. Details of grid integrated solar power :

Sr. No.	Initial meter reading on first day of the month	Final meter reading on the last day of the month.	Generation/Export/Import/ Consumption (KWH).
(1)	(2)	(3)	(4)
(A) Solar meter reading (Generation)			
(B) Power meter reading (Import of electricity)			
(C) Power meter reading (Export of electricity)			
(D) Net consumption (A+B-C)			

12. Verification :

I hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of Authorised
Signatory Name
Designation/Status

Place :
Date :

Instruction to Form GST SRM - II

1. Terms used :

- (i) GSTIN : Goods and ServicesTax Identification Number.
- (ii) HSN : Harmonized System of Nomen clature.
- (iii) MRP : Maximum Retail Price.
- (iv) KWH : Kilo Watt Hour.
- (v) DG set : Diesel Generator set used for power generation.
- (vi) Packing type : Pouch, Zipper etc.

2. **Table 8** : Details of inputs used for manufacturing the goods specified in Schedule appended with the notification, have to be provided. Column wise details of the information to be provided are given in the table below :

Column No.	Description
(1)	
(2)	HSN at minimum 4 digit level of the inputs used for manufacturing to be reported.
(3)	Description of the goods as per HSN to be provided.
(4)	Unit of measurement of the goods to be selected from the drop down.
(5)	Quantity available in the beginning of the month to be reported for the first time. From next month onwards, the information will be auto-populated from the closing balance of the previous month.
(6)	Quantity procured during the month have to be reported.
(7)	Value of the quantity procured have to be provided.
(8)	Quantity consumed have to be reported.
(9)	Closing balance should be the sum of quantity reported in col. 5 & 6 reduced by quantity reported in col. 8 (5+6-8)
(10)	Waste generated, if any to be reported.

3. **Table 9** : Details of the products manufactured to be reported brand wise, machine wise and package wise. Column wise details of the information to be provided is given in the table below :

Column No.	Description
1.	Brand reported in table 9 of Form GST SRM - I to be selected from dropd own for reporting production during the tax period.
2.	Registration number of the machine assigned by System to be reported.
3.	Packing type viz. pouch, zipper etc. manufactured during the tax period to be reported.
4.	Description of the packing (Quantity in grams in each pack) to be reported.
5.	HSN, at 8 digit level, of the goods manufactured during the tax period to be reported.
6.	Description of the product manufactured during the tax period to be reported.
7.	Number of packages packed during the tax period to be reported.
8.	Maximum Retail Price (MRP) in ₹ perpackage packed to be reported.
9.	Total value in MRP of the packages packed during the tax period will be computed by System based on the information provided in col. 6 & 7.

4. **Table 10** : Power consumption during the month to be reported. Initial reading of the electricity meter in the beginning of the month to be reported for the first month. From the next month onwards, the final reading reported at the end of previous month will become initial reading of the month. Reading of DG set used, if any should also be reported separately. For reporting the reading of more than one electricity meter or DG set, separate rows to be used. Also, electricity meter reading is to be given of the main meter of the manufacturing unit in case separate meter for machines is not available. Solar power mentioned at PART C pertains to only that generated through batteries not integrated with the grid.

5. **Table 11** : Here, details of the power consumed from solar power integrated with the grid is to be reported.

FORM GST SRM - III
Certificate of Chartered Engineer

1. GSTIN-
2. Details of the machines for which certificate has been issued -

Sl. No.	Make, if available	Model No., if available.	Name of manufacturer.	Machine No.	Registration No. assigned by System (in cases where the amendment in specification of the machines in Table 6A to be done)	Date of of the purchase if available	No. of tracks	Weight of packages which can be packed on the machine (in grams).	Packing capacity of each track (No. of packages packed for a particular weight of package	Total packing capacity of the machine for a specific weight of package to be packed.	Electricity consumption capacity of the machine per hour (KWH).	Remarks if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) (8x10)	(12)	(13)

This is to certify that I have examined-(No.) machines and the above details are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Date :
Place :

Signature Name -
Registration number -
Address - Mobile No.-

Y. W. Ringu, IAS
Commissioner (Finance, Tax, Excise & Narcotics),
Government of Arunachal Pradesh,
Itanagar.
